IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR.

O R D E R

Satya Deo Sarraf v. State of Raj. & Ors.

S.B.CIVIL WRIT PETITION No.1451/1992
under Article 226 of the Constitution of India.

Date of Order : 15th February, 2005

P R E S E N T

HON'BLE MR.JUSTICE GOVIND MATHUR

Mr. T.Gupta, for the petitioner.
Mrs.Raghu Raj Kanwar, Addl.Govt.Advocate.

BY THE COURT :

The petitioner has preferred present writ petition assailing validity and propriety of the order Anx.4 dated 13.2.1992 passed by Land and Building Tax Officer, Sriganganagar.

By order Anx.4 dated 13.2.1992 the Land and Building Tax Oficer, Sriganganagar assessed annual letting at Rs.3,46,432/- by applying multiplier of 13 and assessed valuation of the property at Rs.45 lacs. The Land and Building Tax Officer assessed a tax of Rs.60,500/- per annum.

A reply to the writ petition has been filed on behalf of the respondents stating therein that order Anx.4 is appealable and the petitioner has availed the remedy by way of filing an appeal. According to the respondents the writ petition, therefore, is not maintainable.

It is pertinent to note here that by order dated 12.4.1993 this Court while dismissing the stay petition preferred by the petitioner ordered that the appellate authority considering the appeal preferred by petitioner against the order Anx.4 shall consider the matter objectively and decide the same irrespective of the fact that it has earlier reversed the order. The appellate authority was also directed to assess the facts objectively and consider the matter in light of the Division Bench Judgment of this Court reported in 1986 Judicial Surveyor 448. It was left open for the petitioner to move the stay petition before the appellate authority, if he so chooses.

I found that by order dated 12.4.1993 this Court left open for the appellate authority to decide the appeal in accordance with law and by taking into consideration law laid down by Division Bench of this Court in the case reported in 1986 Judicial Surveyor 448.

Counsel for the parties are not in position to state about result of the appeal concern. However, in view of the fact that the petitioner has already availed the remedy of appeal and all his doubts with regard to consideration of appeal have already been made clear by this Court while deciding stay application, I do not think any further order is required to be passed in the writ petition.

In view of it the writ petition is disposed of and it is open for the petitioner to challenge the order passed by the appellate authority, if any grievance survives. It shall also be opened for the petitioner to raise all the contentions which are raised in the present petition if a challenge is given to the order passed by the appellate authority.

(GOVIND MATHUR),J.

KKM/PS.